

Adopted	Rejected
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COMMITTEE REPORT

YES:	23
NO:	0

MR. SPEAKER:

*Your Committee on Ways and Means, to which was referred House Bill 1811, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:*

- 1 Delete everything after the enacting clause and insert the following:
- 2 SECTION 1. IC 6-2.5-7-5 IS AMENDED TO READ AS
- 3 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 5. (a) Each retail
- 4 merchant who dispenses gasoline or special fuel from a metered pump
- 5 shall, in the manner prescribed in IC 6-2.5-6, report to the department
- 6 the following information:
- 7 (1) The total number of gallons of gasoline sold from a metered
- 8 pump during the period covered by the report.
- 9 (2) The total amount of money received from the sale of gasoline
- 10 described in subdivision (1) during the period covered by the
- 11 report.
- 12 (3) That portion of the amount described in subdivision (2) which
- 13 represents state and federal taxes imposed under IC 6-2.5,
- 14 IC 6-6-1.1, or Section 4081 of the Internal Revenue Code.
- 15 (4) The total number of gallons of special fuel sold from a
- 16 metered pump during the period covered by the report.

(5) The total amount of money received from the sale of special fuel during the period covered by the report.

(6) That portion of the amount described in subdivision (5) that represents state and federal taxes imposed under IC 6-2.5, IC 6-6-2.5, or Section 4041 of the Internal Revenue Code.

(b) Concurrently with filing the report, the retail merchant shall remit the state gross retail tax in an amount which equals one twenty-first (1/21) of the gross receipts, including state gross retail taxes but excluding Indiana and federal gasoline and special fuel taxes, received by the retail merchant from the sale of the gasoline and special fuel that is covered by the report and on which the retail merchant was required to collect state gross retail tax. The retail merchant shall remit that amount regardless of the amount of state gross retail tax which he has actually collected under this chapter. However, the retail merchant is entitled to deduct and retain the amounts prescribed in subsection (c), IC 6-2.5-6-10, and IC 6-2.5-6-11.

(c) A retail merchant is entitled to deduct from the amount of state gross retail tax required to be remitted under subsection (b) an amount equal to:

(1) the sum of the prepayment amounts made during the period covered by the retail merchant's report; minus

(2) the sum of prepayment amounts collected by the retail merchant, in the merchant's capacity as a qualified distributor, during the period covered by the retail merchant's report.

For purposes of this section, a prepayment of the gross retail tax is presumed to occur on the date on which it is invoiced.

(d) The department shall study the reports and remittances submitted under this section and report its findings to the House ways and means standing committee and the Senate finance standing committee before July 1, 2002. This subsection expires July 1, 2002.

SECTION 2. IC 6-6-1.1-502 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 502. (a) Except as provided in subsection (b), at the time of filing each monthly report, each distributor shall pay to the administrator the full amount of tax due under this chapter for the preceding calendar month, computed as follows:

(1) Enter the total number of invoiced gallons of gasoline

- 1 received during the preceding calendar month.
- 2 (2) Subtract the number of gallons for which deductions are
- 3 provided by sections 701 through 705 of this chapter from the
- 4 number of gallons entered under subdivision (1).
- 5 (3) Subtract the number of gallons reported under section 501(3)
- 6 of this chapter.
- 7 (4) Multiply the number of invoiced gallons remaining after
- 8 making the computation in subdivisions (2) and (3) by the tax rate
- 9 prescribed by section 201 of this chapter to compute that part of
- 10 the gasoline tax to be deposited in the highway, road, and street
- 11 fund under section 802(2) of this chapter or in the motor fuel tax
- 12 fund under section 802(3) of this chapter.
- 13 (5) Multiply the number of gallons subtracted under subdivision
- 14 (3) by the tax rate prescribed by section 201 of this chapter to
- 15 compute that part of the gasoline tax to be deposited in the fish
- 16 and wildlife fund under section 802(1) of this chapter.
- 17 (b) If the department determines that a distributor's:
- 18 (1) estimated monthly gasoline tax liability for the current year;
- 19 or
- 20 (2) average monthly gasoline tax liability for the preceding year;
- 21 exceeds ten thousand dollars (\$10,000), the distributor shall pay the
- 22 monthly gasoline taxes due by electronic fund transfer (as defined in
- 23 IC 4-8.1-2-7) or by delivering in person or by overnight courier a
- 24 payment by cashier's check, certified check, or money order to the
- 25 department. The transfer or payment shall be made on or before the
- 26 date the tax is due.
- 27 **(c) The department shall study the remittances under this**
- 28 **section and report its findings to the House ways and means**
- 29 **standing committee and the Senate finance standing committee**
- 30 **before July 1, 2002. This subsection expires July 1, 2002.**
- 31 SECTION 7. IC 6-6-2.5-36 IS AMENDED TO READ AS
- 32 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 36. (a) All suppliers
- 33 required to remit the special fuel tax shall remit the special fuel taxes
- 34 due by electronic fund transfer (as defined in IC 4-8.1-2-7) or by
- 35 delivering in person or by overnight courier a payment by cashier's
- 36 check, certified check, or money order to the department. The transfer
- 37 or payment shall be made on or before the date the tax is due.
- 38 **(b) The department shall study the remittances under this**

section and report its findings to the House ways and means standing committee and the Senate finance standing committee before July 1, 2002. This subsection expires July 1, 2002.

SECTION 4. IC 6-6-4.1-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 5. (a) The department shall deposit revenue collected under sections 4 and 12 of this chapter in the state highway fund (IC 8-23-9-54).

(b) The department shall deposit revenue collected under section 4.5 of this chapter as follows:

(1) Forty-five and one-half percent (45.5%) in the state highway fund (IC 8-23-9-54).

(2) Forty-five and one-half percent (45.5%) in the motor vehicle highway account (IC 8-14-1).

(3) Nine percent (9%) in the motor carrier regulation fund administered by the department.

(c) The department shall deposit revenue collected under section 13 of this chapter as follows:

(1) Thirty-five percent (35%) in the motor vehicle highway account (IC 8-14-1).

(2) Sixty-five percent (65%) in the state highway fund (IC 8-23-9-54).

(d) The department shall study the revenue described in this section and report its findings to the House ways and means standing committee and the Senate finance standing committee before July 1, 2002. This subsection expires July 1, 2002.

Renumber all SECTIONS consecutively.

(Reference is to HB 1811 as introduced.)

and when so amended that said bill do pass.

Representative Bauer